

Message Text

LIMITED OFFICIAL USE

PAGE 01 ROME 04271 072012Z
ACTION IO-14

INFO OCT-01 AGRE-00 USIA-06 AID-05 EB-08 EUR-12 COME-00
ISO-00 TRSE-00 OMB-01 ABF-01 /048 W
-----007588 080319Z /64

R 071910 MAR 78
FM AMEMBASSY ROME
TO SECSTATE WASHDC 1124
INFO AMEMBASSY LONDON
AMEMBASSY NAIROBI
AMCONSUL MONTREAL
AMEMBASSY OTTAWA
AMEMBASSY PARIS
USMISSION GENEVA

LIMITED OFFICIAL USE ROME 4271

FODAG

E.O. 11652: N/A
TAGS: UN, AORG, FAO
SUBJECT: TAXATION OF LUMP-SUM UN PENSION PAYMENTS

REF: (A) ROME 3549, (B) STATE 50574

1. REFTEL (A) SHOULD HAVE MORE EXPLICITLY STATED THAT BEFORE RESPONDING TO EMBASSY'S APPROACH ON TAXATION OF LUMP-SUM UN PENSION PAYMENTS, ITALIAN PERMREP WENT TO ITALIAN TAX AUTHORITY. THUS, IN RESPONDING TO REFTEL (B), FODAG WAS INFORMED THAT ITALIAN FOREIGN OFFICE SPEAKS FOR GOI.

2. ABOVE RESPONSE WAS MADE POLITELY WITH EXPLANATION THAT ITALIAN PERMREP'S OFFICE AND ITALIAN TAX AUTHORITIES WERE CONTENT WITH PRESENT INFORMAL POSITION DESCRIBED REFTEL (A). ITALIAN PERMREP'S OFFICE DOES NOT WANT TO FORCE A DEFINITIVE TAX OPINION OUT OF TAX AUTHORITIES AND TAX AUTHORITIES ARE NOT LIMITED OFFICIAL USE

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READY YET TO WRITE A FINAL TAX OPINION AS MATTER IS IN FLUX.

3. FODAG DOES NOT BELIEVE WE SHOULD PRESS MATTER FURTHER AT THIS TIME. HOLMES

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NNN

*** Current Handling Restrictions *** n/a

*** Current Classification *** LIMITED OFFICIAL USE

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 07 mar 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978ROME04271
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
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Executive Order: n/a
Errors: n/a
Expiration:
Film Number: D780103-0817
Format: TEL
From: ROME
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197803123/aaaafirx.tel
Line Count: 66
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON MICROFILM, TEXT ON-LINE
Message ID: 02645ebb-c288-dd11-92da-001cc4696bcc
Office: ACTION IO
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 ROME 3549, 78 STATE 50574
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
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Review Event:
Review Exemptions: n/a
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Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3164648
Secure: OPEN
Status: <DBA CORRECTED> mcm 970818
Subject: TAXATION OF LUMP-SUM UN PENSION PAYMENTS
TAGS: AORG, UN, AORG, FAO
To: STATE
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/02645ebb-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
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